

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 680 Section 680.120 Incorporation of Service Occupation Tax Regulations by Reference</b>
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**TITLE 86: REVENUE**

**PART 680  
SPECIAL COUNTY SERVICE OCCUPATION TAX  
FOR PUBLIC SAFETY**

**Section 680.120 Incorporation of Service Occupation Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Service Occupation Tax Regulations (86 Ill. Adm. Code 140) which are not incompatible with the Special County Service Occupation Tax For Public Safety Law or any special Regulations that may be promulgated by the Department thereunder are incorporated herein by reference and made a part hereof.